IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CENTRAL EXCISE APPEAL NO.170 OF 2006

The Commissioner of Central
Excise & Customs, Nashik .. Appellant.

Versus

Shivnathrai Harinarayan .. Respondent.

Mr.P.S. Jetly with Mr.K.R. Belosey i/by Mr.T.C. Kaushik for the appellant.

Mr.Ashok Singh for the respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 26TH JULY, 2007.

**P.C. :**

1. After considering the questions of law as framed, we are of the opinion that the questions of law relates to rate of duty based on the interpretation of the Notification and consequently this Court would have no jurisdiction.

2. Accordingly, the appeal stands disposed of with liberty to the appellate to move the Hon'ble Supreme Court of India.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)